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March 1, 2006

Marlene H. Dortch  
Office of the Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

Re: Reply Comments of the Massachusetts Department of  
Telecommunications and Energy, WC Docket No. 05-271

Dear Secretary Dortch:

For filing, attached please find the Reply Comments of the Massachusetts Department of Telecommunications and Energy in response to the Notice of Proposed Rulemaking released by the Federal Communications Commission on September 23, 2005 in WC Docket No. 05-271. These Reply Comments are being filed electronically through ECFS.

Sincerely,

/s/

Andrew O. Kaplan  
General Counsel